IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

WEDNESDAY, THE 20TH DECEMBER 2006 / 29TH AGRAHAYANA 1928

WP(C).No. 5074 of 2006(D)

PETITIONER:

KALYAN SILKS TRICHUR PVT.LTD.,
KALYAN BUILDINGS, NAICKANAL, ROUND WEST
THRISSUR-1, REPRESENTED BY ITS MANAGING DIRECTOR
SHRI.T.S. PATTABHIRAMAN.

BY ADV. SRI.A.KUMAR

RESPONDENTS:
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1. THE STATE OF KERALA, REPRESENTED BY
THE SECRETARY TO MINISTRY OF FINANCE
GOVERNMENT SECRETARIAT, THIRUVANANTHAPURAM.

2. ADDITIONAL SALES TAX OFFICER,
1ST CIRCLE, COMMERCIAL TAXES, TRICHUR.

3. INTELLIGENCE INSPECTOR,
COMMERCIAL TAXES, MATTANCHERRY, AT ALUVA.

BY GOVERNMENT PLEADER SRI.JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 20/12/2006, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC 5074/2006

APPENDIX

PETITIONER'S EXHIBITS

EXHIBIT P1: TRUE COPY OF THE KGST REGSITRATION CERTIFICATE DATED 25.04.2001 ISSUED TO THE EPTITIONER.

EXHIBIT P2: TRUE COPY OF THE CST REGISTRATIONC ERTIFICATE DATED 25.04.2001 ISSUED TO THE PETITIONER.

EXHIBIT P3: TRUE COPY OF THE PACKING LIST AND WEIGHT LIST DATED 13.01.2006.

EXHIBIT P4: TRUE CPY OF THE COMEMRCIAL INVOICE DATED 13.01.2006

EXHIBIT P5: TRUE COPY OF THE BILL OF LADING DATED 13.01.20063

EXHIBIT P6: TRUE OCPY OF THE BI9LL OF ENTRY DATED 14.02.2006

EXHIBIT P7: TRUE OCPY OF THE NOTICE DATED 18.02.2006 ISSUED BY THE 3RD RESPONDENT.

EXHIBIT P8: TRUE COPY OF INTERIM ORDER IN W.P.(C) NO.27659 OF 2005 DATED 24.10.2005

EXHIBIT P9: TRUE COPY OF INTERIM ORDER IN W.P.(C) nO.31692 OF 2005 DATED 15.11.2005.

//TRUE COPY//

P.A. TO JUDGE

P.R.RAMAN, J.

W.P.(C) NO. 5074 OF 2006

Dated this the 20th day of December, 2006

J U D G M E N T

In the light of the decision of the Division Bench in **Thressiama v. State of Kerala & Another** (O.P. No.434/1996) and connected cases, it has to be held that levy of Entry Tax is illegal and unconstitutional. In view of the above decision, this writ petition is allowed declaring that the petitioner is not liable for payment of Entry Tax.

The writ petition is allowed as above.

P.R.RAMAN, JUDGE

Rp